Delaware Valley Burial Vault Company Inc.

Plant: 1402 West Nineth Street Chester, PA 19013 inside PA (610) 544-9494 outside PA (800) 260-2555 FAX (856) 227-3726

February 18, 2002

RE: Twenieth Century Vault Co., Inc. 761 Lower Landing Road Blackwood, NJ 08012

FFB 2 5 2002

Ms. Carlyn Winter Prisk (3HSII) U.S. Environmental Protection Agency, Region III 1650 Arch Street Philadelphia, PA 19103-2029

Dear Ms. Prisk,

My name is Lawrence A. Kenney Jr. I own the 'Delaware Valley Vault Company. My company bought the assets and building (not the stock) of Century Vault Company in March 2000. We do not now nor have we ever owned Twentieth Century Vault Co., Inc. The owner from whom we purchased the assets is a Mrs. Margaret Geoghegan, 901 E. Abington Avenue, Wyndmore PA. She would be the person most likely to be of help to you. We have no knowledge of any of Twentieth Century Vault Co., Inc.'s activities or policies in the past.

I am sorry we can not be of more help in this matter.

Yours truly,

Lawrence A. Kenney Jr.

President

Delaware Valley Vault Co.

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